Annual Governance Statement
March 2025 - 2026

Table of Contents

1 Introduction

1.1 This Annual Governance Statement (AGS) for 2025/26 provides a comprehensive overview of the Council's governance framework, its effectiveness, and the actions taken to address key challenges. The Council in has taken significant steps to strengthen governance arrangements following the recommendation received in December 2024 from our external auditors Forvis Mazars.

1.2 Improvement plan work has been carried out throughout the year and has been an item of key focus for the Audit Committee who received reports at each meeting setting out the progress the Council has made during this period. The AGS outlines the Council's commitment to transparency, accountability, and continuous improvement in governance practices and sets out further improvement activity for 2026/27. The Council recognises that there is further work to do however marks the significant progress made within this year.

1.3 In this year the Council has had a number of regulatory inspections and Bury's Inspection of Local Authority Children Services (ILACS) took place in June 2025. Inspectors found that Bury's children's services had improved substantially following publication of the report and further progress being noted by DfE advisers, the formal improvement notice issued following the previous ILACS inspection in early 2022 was lifted by the Minister at the end of December 2025.

1.4 In early March 2026, Ofsted and the Care Quality Commission (CQC) undertook a monitoring inspection of the Bury Local Area Partnership to assess progress against the six Areas for Priority Action (APAs) identified in the full Area SEND inspection that took place in February 2024.

1.5 The governance arrangements as described above have been applied throughout the year, and up to the date of the approval of the Annual Accounts, providing a framework for identifying governance issues and taking mitigating action. Over the coming year, the Council will continue to operate its governance framework as set out in the Annual Statement and implement the actions identified in the review of effectiveness to further strengthen its governance arrangements in accordance with the action plan set out in this statement. The Council remains committed to delivering high standards of governance and ensuring that its systems and processes support the achievement of strategic objectives and the delivery of quality services to residents.

2 Scope of Responsibility

2.1 Governance is about how the Council ensures it is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

2.2 The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is properly accounted for, and provides value for money. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

2.3 The Council operates in a complex and constantly evolving financial, policy and legislative environment. The borough continues to progress the delivery of its ambitious Let's Do It Strategy, with staff, residents and stakeholders across the borough engaged in working towards the realisation of the vision. The Council's Corporate Plan sets out it's priority actions for delivering the strategy for the borough.

2.4 Bury Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards. It is also responsible for ensuring that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way its functions are exercised.

2.5 In discharging these responsibilities, the Council must put in place proper arrangements for the governance of its affairs and effective exercise of its functions, which includes arrangements for the management of risk. The Council has adopted a Code of Corporate Governance which is consistent with the seven principles of the CIPFA /SOLACE framework "Delivering Good Governance in Local Government".

2.6 The Council Constitution document sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent, and accountable to local people. Some of these processes are required by law, while others are a matter for the Council to choose. The constitution is regularly updated through the year.

Agenda for Constitution on Wednesday, 25th February, 2026 - Bury Council
Browse - Constitution - Bury Council

2.7 The Council's Constitution is reviewed annually to ensure it remains consistent with the principles of the CIPFA code and SOLACE guidance. The Monitoring Officer's Annual report to council sets out what items in the constitution will be update over the course of the municipal year. An update to the Framework was issued in 2016, which has informed the preparation of the Annual Governance Statement (AGS) from 2016/17 onwards.

2.8 This Annual Governance Statement explains how the Council operates its governance framework. The AGS also meets the requirements of the Accounts and Audit (England) Regulations 2015 regulation 6(1) which requires all relevant bodies to prepare an Annual Governance Statement (AGS).

2.9 The Council's financial management arrangements are consistent with a number of the governance requirements of the CIPFA statement on the role of the Chief Finance Officer in Local Government (2016). The Statement requires that the Chief Finance Officer should report directly to the Chief Executive and be a member of the leadership team, with a status at least equivalent to others.

2.10 The Chief Executive is also the place-based lead for the NHS GM services in Bury. She is a Member of the Combined Authorities wider leadership team and holds portfolios within the Greater Manchester Combined Authority and is currently the GM portfolio lead for Equalities Inclusion and Cohesion as well as the Police and Crime portfolio. The Executive Team sit on GM groups and Executive Directors are members of GM groups including Directors of Childrens Services, Director of Place. The statutory officers attend Treasurers and Chief Legal Officer meetings. The Executive Director (Health and Care) and the Deputy Place based lead for Bury working in a joint role to oversee health and care services in the community

2.11 All statutory officers have access to the Chief Executive. The Council considers that its management arrangements are appropriate in the context of compliance with the CIPFA Statement.

3 The Purpose of the Governance Framework

3.1 The governance framework comprises the systems and processes, culture, and values by which the Council is directed and controlled, and through which it is accountable to, engages with and leads the community. It enables the Council to monitor the achievement of the borough's strategic objectives as set out in the Let's Do It strategy – to 2030, and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

3.2 The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve the Council's aims and objectives and can therefore not provide absolute assurance of effectiveness. The system of internal control identifies and prioritises risks; evaluates the likelihood of those risks being realised and the impact should they be realised; and aims to manage them efficiently, effectively and economically.

4 The Governance Framework

4.1 Corporate governance describes how organisations direct and control what they do. The Constitution is updated when appropriate, to ensure it reflects the Council's current governance arrangements.

4.2 The information below includes key examples of how the Council has adhered to its governance commitments set out in the Code and includes hyperlinks to sources of further information, which include more detail about how the Council has implemented its commitments. The Council has a broad range of strategies and policies in place, and therefore this is not intended to be an exhaustive list.

More detail about particular areas of interest can be found on the Council's website https://www.bury.gov.uk.

4.3 There are seven core principles of good governance in the public sector, which are set out below (principles 'A' through to 'G'). Each core governance principle has a set of sub-principles beneath it with a description of how we meet those principles. Where applicable, hyperlinks are also provided where you can access more information about key examples of governance in action.

Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.	The Council's 'Let's Do It' strategy sets out the vision for Bury 2030. *Let's* is an acronym for a framework of core operating principles which is intended to drive a common mindset across all partners in Bury to: • Operate **Locally** through a neighbourhood model which means truly understanding and engaging with local communities; • Drive **Enterprise**; • Work **Together** with inclusion at our core; and • Take a **Strengths**-based approach. Bury's goal is to achieve faster economic growth than the national average, with lower than national average levels of deprivation. Bury's goals include achieving: • A better future for the children of the borough • A chance to feel more part of the borough • More green spaces and environmentally friendly and • A better quality of life. To support these ambitions the Council has focused on embedding its values and behaviours across the workforce this year, including through an immersive learning experience, the Let's Do It Challenge, which has now been attended by over 1,400 staff and a mandatory management development programme which has had over 300 attendees. • **Local**: I'm proud to make a difference to people and communities in the neighbourhoods where they live. • **Enterprise**: I strive to develop and improve; to play my part in delivering great solutions with the people of Bury. • **Together**: My work is shaped in an inclusive way, with dignity, kindness and respect; developed together by those with lived experience. • **Strengths**: I'm proud to build on the strengths of Bury people, my colleagues and myself to deliver.

	These behaviours represent how we should do things, how we should treat others, what we should say, and how we should say it. The Council expects all employees and Members to work within and abide by the Code of Conduct for Officers and the Code of Conduct for Members. This code of conduct was reviewed and considered by standards and Council; an updated code was agreed by Council in March 2024. The code is now subject to an annual review by standards committee and is an item on the Committees annual work plan. Alongside the code of conduct the committee also reviews annually the supporting guidance to the code of conduct. The Monitoring Officer provides code of conduct training to members annually and to all new Members on induction. These codes can be found in the Bury Constitution. Browse - Constitution - Bury Council • Code of Conduct for employees. Final Section 2 - EE Code of Conduct.pdf • The council has a Code of Conduct for Members alongside supporting guidance for Members SECTION 1- The Code of Conduct.pdf 4. Supporting guidance on Code of Conduct.pdf • The Council has an Officer Member protocol – this protocol was revised in 2025 following review by standards committee. • Appendix1OfficerMemberProtocol.pdf • Members' training programme – This is updated annually and reviewed by the Member Development Group consisting of Members and Officers. The programme is set out in a handbook for members and provides a core and specialist training offer for Members. • There is a system for Member and Officer declarations of interest. We ensure that staff know how to access our whistleblowing procedure Bury Council Whistle Blowing Policy - July 2023 We seek to establish, monitor, and maintain the organisation's ethical standards and performance by: • Investigation of complaints about elected members in consultation with the Independent Persons whom the Council

	is required to appoint under the Localism Act 2011. We have a standards Committee and separate Codes of Conduct for members and officers. • A report is submitted to Annual Council each year regarding the Council Constitution. The report is prepared by the Monitoring Officer and details the work of the Standards Committee and any other governance changes. Draft Constitution report 2025.pdf • We maintain registers of gifts & hospitality and member & officer interests, with reminders being issued on a regular basis. • Operate ethical procurement policies to ensure that commitment to our values and integrity is delivered by external suppliers delivering services on our behalf. We have anti-fraud and corruption procedures. All our staff are expected to help prevent fraud and corruption, and are encouraged, supported, and protected to speak up if they encounter potential wrongdoing. https://councildecisions.bury.gov.uk/documents/s40038/BuryAntiFraudCorruptionStrategyJuly2023.pdf
Principle B - Ensuring openness and comprehensive stakeholder engagement.	**Ensuring Openness** All Council and Committee meetings are held in public (other than in limited circumstances where consideration of confidential or exempt information means that the public are excluded), with agenda and reports available on the Council's website. Live-streamed webcasts of Council and Cabinet,, as well as an archive which can be accessed on-demand. https://councilstream.com/burycouncil. On request of Chairs further meetings have been streamed if the decision under consideration agenda is of significance to Residents. The Council publishes a forward plan, notices of key decisions to notify the public of the most significant decisions it is due to take. This is available online. The Council also publishes its: • Pay Policy Statement to support the Annual Budget • Constitution • Council Cabinet and Committee Reports • Information on payments over £500

	• Information on senior structure and senior roles. **Engaging Comprehensively with Institutional Stakeholders** The Council has led the development of a ten-year vision for the borough which engages partners across the borough in delivery – Team Bury. The Strategy defines the vision; outcome measures and delivery plan to achieve a challenging vision for the borough – to achieve faster economic growth than the national average, with lower than national average levels of deprivation. To direct the Council's contribution to this strategy a Corporate Plan has been produced, and quarterly monitoring reports are produced for the Council's Cabinet. The Council leads wider stakeholder and community involvement in the Borough strategy through: • The Team Bury Leadership Group, chaired by the Leader of the Council, engages Chairs / Non-Executives leaders of key Bury Partnership organisations in long term strategy, ideas and innovations. • The Team Bury network of the Bury system at Chief Executive level, which aims to represent the wider partners in delivery of the strategy and the work of the Council. • Engagement of health and care system leaders through the Bury Locality Board, which has a focus on the effective operation of the health and care system in Bury, and the Health and Wellbeing Board which has a clear remit around tackling health inequalities. In addition to the above, the Council is a constituent District of the Greater Manchester Combined Authority (GMCA) which exercises several new powers devolved from the Central Government. The GMCA meetings are also held in the public domain and streamed live. The Leader of Bury Council is a constituent member of the GMCA. Members sit on GMCA committees representing Bury including Waste & Recycling, Audit, Bee Network. The Leader Eamonn O'Brien holds the portfolios for Technical Education & Skills and Clean Air portfolio's. There is regular contact with the other nine constituent districts through the meetings of the GMCA. Lead Members and Officers feedback issues to the constituent districts on pertinent matters with Chief Executives, Deputy Chief Executives, Officers holding Statutory responsibilities meet their counter parts in Greater Manchester regularly to consider matters of common interest and agree a common approach on shared

	issues including companies where the Authorities are key shareholders. The Council has continued to build on its approach to engagement with staff this year through all-staff ‘pulse surveys’ which have provided an opportunity for all employees to provide feedback which has, in turn, supported the development and progression of the Council’s Organisational Development priorities. The organisation’s internal communications approach has also continued with a clear monthly rhythm of communications in place including emails, staff briefings, poster distribution to major staff sites and standard computer desktop backgrounds and email signatures. This has been further enhanced on 2025/26 with more in-person engagement opportunities for staff within and across Departments and the Chief Executive hosts regular thank you events for staff. The Chief Executive and Senior Leaders continue to meet with services and spent time with staff in Departments to discuss hot topics, Council strategy and discuss service delivery with staff. In 2025/26 the Council ran Community Days of Action where staff and partner services collaborated with residents to clean up estates, the events were designed to tackle fly tipping, support local litter picker groups. The events operated through the year and were part of a continuing campaign (Bury Council LET’S Do it clean ups. All services hold service sessions and communicate with staff in a wide variety of ways from weekly, monthly meetings, newsletters and away days. **Engaging with Individual Citizens and Service Users Effectively** To ensure its message is effectively communicated to its citizens the Council’s Communications function proactively prepares appropriate press releases to support activities undertaken by the Council and keep residents informed. The Councils website has been updated throughout the year; The Council use their social media platform to share key messages with residents. https://x.com/BuryCouncil/status/1402245388317433863 https://www.facebook.com/BuryCouncil/ https://www.instagram.com/burycouncil/?hl=en • We ensure that the Council website and buildings are accessible to the public. We publish details of our committees, dates of meetings, and publication of reports in advance of meetings.

	We operate the following scrutiny committees: • Overview and scrutiny • Children and Young Persons Scrutiny • Health Scrutiny • The public participation guidance was reviewed and updated in 2025/6 – The new guidance was agreed by Council, in January 2026 following review and recommendation by the standards committee. • PublicParticipationGuidance - new ver council Jan 26 Formatted.pdf • We live stream our Cabinet and Council meetings Bury Council - Council Stream • The Council ensures compliance with the requirements of the Transparency code. • The Council web site is accessible, providing details of Council meetings, its policies procedures and the Council constitution. • All budget papers are accessible online including our medium term financial strategy. • We publish an Annual Statement of Accounts and Annual Auditors report to inform stakeholders and service users of the previous year's outcomes. • Our Standards and Audit Committees both contain two Independent Members. • We have a publication scheme - Freedom of Information publication scheme - Bury Council • Our forward plan sets out the details of the key decisions which the Executive Cabinet, individual Executive Members or Officers expect to take during the next four-month period. The Plan is rolled forward every month and is available to the public 14 days before the beginning of each month. • We publish our forward plan. • Cabinet, Notice of Key Decisions - published October 2025 Plan Document 01/10/2025 • A key decision is a decision taken at a Cabinet meeting, by an individual Cabinet Member, or a Joint Committee of the Cabinet and is: Any decision in relation to an executive function which results in the council incurring expenditure which is, or the making of savings which are, significant having regard to the council's budget for the service or function concerned. A decision will be considered financially significant if it results in incurring expenditure or making savings of £500,000 or greater; unless

	the specific expenditure or savings have previously been agreed by full Council. Any other executive decision which in the opinion of the Monitoring Officer is likely to be significant having regard to: (a) the number of residents/service users that will be affected in the Wards concerned; (b) whether the impact is short term, long term or permanent. (c) the impact on the community in terms of the economic, social and environmental well-being. **Maintain and develop relationships with Organisations across the public and voluntary sector** • We will consult at an appropriate time with our stakeholders; we will seek the views of Residents when we bring forward specific proposals requiring consultation. We will review and evaluate all responses we receive. • Bury VCFA is a local infrastructure organisation providing Volunteering and Development support to the VCSE sector in Bury, enhancing their ability to support local communities. Bury VCFA also promotes the VCSE sector and advocates on their behalf at a strategic level with other stakeholder. • The Council further supports the VCFA by providing funding for micro and small voluntary community or social enterprise. • Ensuring effective relationships with our joint venture partners and company arrangements with oversight of the Commercial Board. • The Council has established a joint venture partnership with two large, national developers to deliver regeneration at scale in both Prestwich and Bury Town Centres. **Co production** Bury is committed to co production with our communities to ensure that its services are developed with input from the people who use them. This approach has been used across a number of areas including childrens services, adult services and homelessness prevention. The co production outputs create policies help shape our services and improve outcomes ensuring the voice of our residents is heard. Examples of co production include: • Development of the Children and Younger person plan – Young people helping to shape policy development and participation in strategic planning groups

	• Special Education Needs and Disability support – People centred planning our parents, carers and children are involved in planning and reviewing support • The Bury Autism and co production network and local partner groups such as Bury2gether is fundamental to our approach, and strengthens our work on the SEND improvement programme • Adult social care – Co production networks including the Older People's Network allow Residents to shape the type of housing, neighbourhoods and intermediate care they want to see to avid traditional top down commissioning. • Homelessness – The Council's Homelessness Partnership uses a coproduction and voice for change group to enable people with lived experience of homelessness help shape our prevention strategy, future response and design the support directory.
Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits	**Defining Outcomes** The Let's Do It Strategy and associated Corporate Plan sets out the immediate and long-term vision for Bury and the work of the Council and its partners. Overview of the Corporate Plan The Bury Council's Corporate Plan for 2025/26 aligned with the council's long-term vision, known as the LET'S Vision for 2030, which emphasises inclusive economic growth and reducing deprivation. The plan is structured around three strategic objectives: 1. **Sustainable Growth**: Initiatives to foster economic development and infrastructure improvements. 2. **Improving Children's Lives**: Enhancing services and support for children and families to ensure better outcomes. 3. **Tackling Inequalities**: Addressing social disparities and promoting equity within the community Decision - 2025/26 Corporate Plan - Quarter One Update - Bury Council The 2025/26 budget supported this strategy. We will continue to help deliver these priorities through new ways of working. **Sustainable Economic, Social and Environmental Benefits** Bury Council declared a Climate emergency in 2019 and set a target to be carbon neutral by 2038.Progress is reported within the corporate plan.

	The Council is currently preparing a new Local Plan that will guide future development in the borough which will be subject to public consultation.Together with the Places for Everyone (PfE) joint development plan, the Local Plan will form a key part of Bury's overall development plan, The PfE joint development plan was approved in March 2024. Bury's Local Plan will contain a range of locally-specific planning policies and identify local sites where development should be built as well as areas where development should be restricted or controlled. A procurement strategy has been established which sets out our approach to procurement activity. Procurement will support economic development, supply chain resilience, and help deliver real outcomes to the people of Bury through social value. Bury Council will embrace Social Value to ensure that all the businesses we contract with are supporting our local communities and adding value beyond their contractual requirement. Bury Council will also ensure that we champion Social Value in all that we do. Bury Council is committed to Social Value and supports the Greater Manchester Social Value Framework and Driving Social Value in GM Public Procurement paper. • We will engage and consult with residents, partners and other key stakeholders when designing key strategies. • The Let's Do It Strategy sets out a clear ambition for Bury 2030: to stand out as a place that is achieving faster economic growth than the national average, with lower than national average levels of deprivation. Bury Council play a significant role in driving the delivery of this ambition. Let's Do It was codesigned with a wide range of stakeholders and partners, including the Bury business community who have a critical role to play here in supporting the delivery of this ambition as partners across our borough. • Let's Do It! strategy - Bury Council • Our Let's outcomes are tracked and each year a state of the borough report is considered for approval by Cabinet and Overview and Scrutiny Committee it is presented to Team Bury. This drives the Team Bury work plan alongside our quarterly performance updates on our strategic plan. • Ensure that outcomes are focused on achieving delivery of the overall vision for the and to be transparent about financial limitations. • Develop a Medium-Term Financial Strategy which sets out financial assumptions and provides a set of goals for financial decision making for the planning period ahead.

	• Delivery of our social value strategy, climate change policies and providing leadership on our equality, diversity, and inclusion priorities. • Our Social Value Strategy will be driven by a Steering Group bringing together representatives from all Council Departments, the Bury VCFA and business community. The Steering Group is responsible for assuring delivery and recommend an annual set of TOMS that aligns with our corporate strategy. • The Cabinet will also receive an annual report on social value activity and achievements (economic, social, and environmental benefits) in all of its commissioning/procurement, and this is mandated within Contractual Standing Orders. • Ensure our strategic partners share our important Corporate Parenting mission by working closely with large Private Sector organisations with which we have Strategic Partnerships and Joint Ventures to ensure our Looked After Children and Care Experienced young people receive direct benefits from large scale activities occurring within the borough. • Ensure that services are clear about their role in meeting the Public Sector Equality Duty (S149 of the Equality Act 2010). When required, Equality Impact Assessments will be carried out to assess the impact of proposals which may have a differential effect on individuals with protected characteristics and communities across the borough, these reports will be appended to our Cabinet reports. • Commit to progressing EDI for our workforce, informed by our Employee Groups and the Trade Union
Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	**D1 - Determining Interventions** The Constitution defines and documents the roles and responsibilities of Officers and Members and delegation arrangements, protocols for decision making and codes of conduct for Members and staff. The underpinning Scheme of Delegation is subject to appropriate updates. Further specific delegations may be granted, through recommendations in public reports to Committees. All decisions are formally recorded. In addition, decisions taken under delegated powers are also recorded electronically and are reported via the Council's Electronic Decision Recording System. The Council live streams Council and Cabinet meetings.. **D2 - Planning Interventions** The Council plans its activity at a strategic level through its budget and business planning cycle and does so in consultation

	with internal and external stakeholders to ensure services delivered across various parts of the organisation and partners complement each other and avoid duplication. The plan is reviewed, and this is report to Cabinet, please see attached links. • **04/06/2025** - Overview and Scrutiny Committee Corporate Plan 2025/26 and Quarter 4 Performance Report04/06/2025 • **11/06/2025** - Cabinet Year End Corporate Plan Performance & Delivery Report and Launch of 2025/26 Corporate Plan All Executive Directors prepare a service plan which demonstrates how they will deliver their responsibilities within the Corporate Plan, as well as business as usual activity. Plans were included in the Corporate Plan which was presented to Full Council with the budget for the year. The plans were agreed by Council in February 2025. This, in turn, informs Departmental plans and, individual objectives through the Employee Review process. **D3 - Optimising Achievement of Intended Outcomes** The Council integrates and balances service priorities, affordability, and other resource constraints, supporting it to take into account the full cost of operations over the medium and longer term, including both revenue and capital spend budgets. This includes a medium-term financial plan. The Council has a clear set of Equality Objectives and an Inclusion Strategy which it is continuing to drive. In terms of corporate planning we - Ensure our corporate planning is clearly focused on delivery • Ensure consistent and effective service planning, with each service completing an individual plan. Services will ensure that their priorities and activities set out in their service plan all contribute towards delivery of our Corporate Plan, and that there is also a focus on continuous improvement. • Collectively tackle alongside our partners our plans in the Let's Do it strategy Plan our activity at a strategic level through our budget and business planning cycle, in consultation with internal and external stakeholders. We work with our external stakeholders through Bury Together to ensure services delivered across different parts of the organisations and partners complement each other and avoid duplication.

Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Developing the Organisation's Capacity** As the Council continues to face financial pressures, a series of Departmental reviews and restructures have taken / are taking place. Additionally, transformation projects are taking place to review and streamline processes in place to drive improvement in the services provided, by using new technologies, ways of working and new delivery models. Transformation activity is overseen by the Policy performance and transformation Board. Training is provided to develop and support staff whose roles may change as restructures take place. The Council has active engagement with the Trade Unions and there are regularly convened Corporate and departmental Joint Consultative Committees to discuss restructures and specific service matters. The Trade Unions also play an active role in consultations with staff and feedback comments to the Council. Staff capacity development is supported through development planning, which is at the core of the Employee Review process. A range of development opportunities are available to all staff, including accredited qualifications supported through the Council's Apprenticeship Strategy. A Members Development Group is in place which oversees Member training and development activity. This includes clear expectations in relation to core training as well as specific development for portfolio holders and Committee Chairs. In response to the December 2023 LGA Peer Review a strengthened Member Development offer has been created, which includes a clearer and enhanced core programme of support as well as specific leadership development opportunities for senior Members, provided by the LGA. • Provide an induction programme for all newly elected members. • We provide a members development programme for all Members which is reviewed and updated annually, the programme provides a training programme for the municipal year and specific programmes for Members to develop their Leadership skills. Members have a set of core training which is compulsory which includes the code of conduct training. Mandatory Training is provided to Members sitting on Audit, Planning and Licensing Committee. Members may not sit on these Committees unless they have undertaken this training. **Developing the Capability of the Organisation's Leadership and Other Individuals** The Council is committed to a program of leadership development and now has a well-established rhythm of meetings

	and engagement through the Executive Team (Executive Directors), the Strategic Leadership Group (Departmental Management Teams / Assistant Directors and above) and the Senior Managers' Forum, (Heads of Service and other senior managers). These groups support personal as well as collective organisational development through building relationships across Departments. The Council has policies and procedures relating to HR and these are available on the Council's intranet site and are easily accessible. We have a staff handbook to ensure consistent and high-quality people management across the Council. Any changes to policies are effectively communicated to staff.. Underpinning this, a comprehensive programme of review is underway across all workforce policies, Employment panel agree all policy changes. Services are required to have regular team meetings, and one to ones with line managers, and these are in addition to the annual performance setting discussions that inform key priorities and outcomes for the year (the Employee Review). There is an Executive team briefing, and regular weekly staff e-mail communications providing staff broadcasts and wellbeing support. Locally, engagement activity is delivered within Departments and Services aligned to their specific ways of working. Immediately following local elections, new Council Members receive an induction into the work of the Council and their role as local members. The format and content are reviewed annually with members at the Member Development Group. The induction training is also open for existing members to attend. In addition, the Council provides a mock Council training session for new members and existing Members to attend; the Leaders of the Groups support this training. The Council is committed to promoting the physical and mental health and wellbeing of the workforce through both specific interventions and opportunities and as a central part of the role of all managers. There is a dedicated intranet page with a wide range of support and guidance for staff and their managers as part of the Council's 'Live Better, Feel Better programme' covering a wide range of health and wellbeing topics across including mental, physical and financial wellbeing underpinned by a 24/7 Employee Assistance Programme (phone line and online support) providing a range of support. During the past year, the Council has launched its new Occupational Health Provider and transitioned to a new Employee Assistance Programme. An all-staff roadshow was also held in the Town Hall so staff could

	engage with the range of wellbeing and benefits available to them. • All staff Members have an annual personal development review. • Staff are required to complete a suite of mandatory training modules, compliance is reviewed regularly, Managers are provided with a dashboard providing this information. • A full induction is provided to all new starter and all staff moving roles. There is a programme of briefings to all staff led by the Chief Executive. All staff members have access to our Employee Assistance programme.
Principle F - Managing risks and performance through robust internal control and strong public financial management	**F1 – Managing Risk** The Council operates a risk management framework that aids decision making in pursuit of the organisation's strategic objectives, protects the Council's reputation and other assets and is compliant with statutory and regulatory obligations. The Corporate Risk Register is part of this framework and is an articulation of the key risks impacting the Council. It is used to inform decision making, provide assurance over actions being taken to manage key risks and to inform directorate level risk management planning and mitigation activities. Named risk managers are identified in the Register for its key strategic risks. The corporate risk register is presented to, and discussed by, the Executive Team throughout the year, and is regularly presented to the Audit Committee. In addition to this, internal audit report findings on audits are presented to the Audit Committee throughout the year. Other senior officers throughout the organisation report to both the Council's Cabinet and the Locality Board as well as various Overview and Scrutiny Boards. Reports to Committees also include a section that sets out the risks to any proposals and recommendations. Equality Impact Assessments are undertaken, where required and documented as part of all formal Committee Reports to ensure the Council is acting in accordance with the requirements of the Public Sector Equality Duty. All reports presented to Cabinet are signed off by both the Monitoring Officer and the S151 officer (or nominated individual) to ensure appropriate financial and legal oversight is provided on all recommendations. Legal and financial implications are set out in all reports to ensure that the implications of recommendations are fully understood prior to a decision being made.

	F2 – Managing Performance The Council puts in place Key Performance Indicators (KPIs) to monitor service delivery whether services are internal or through external providers. An Integrated Monitoring and Corporate Plan report is provided to the Executive team monthly. This brings together analysis of performance against the Corporate Plan to highlight any challenges so that they can be addressed. The Cabinet receives quarterly reports on our performance against the Corporate Plan. **F3 - Effective Overview and Scrutiny** **3.1** **Scrutiny and challenge by Council and its Committees** - The Council has bodies responsible for monitoring and reviewing the Council's governance: **3.2** **The Cabinet -** Proposes the budget and policy framework to Council and makes decisions on resources and priorities relating to the budget and policy framework **3.3** **Audit Committee -** Approves the Council's Annual Accounts, oversees External Audit activity and oversees the effectiveness of the Council's Governance, risk management, and internal control arrangements **3.4** **Overview and Scrutiny Committee -** Considers the implications of financial decisions and changes to corporate, partnership and city region governance arrangements **3.5** **Health Scrutiny committee** - To review the policies and performance of the Council and external organisations in relation to the following areas: 3.5.1 Adult social care (including adult safeguarding Health and wellbeing board 3.5.2 Housing 3.5.3 Public health 3.5.4 Adults and Communities budget and policy framework 3.5.5 Statutory health scrutiny powers including the review and scrutiny of any matter relating to the planning provision and operation of health services for children and young people, including transitional health care services, affecting the area and to make reports and recommendations on these matters 3.6 **Childrens scrutiny committee** - To review the policies and performance of the Council and external organisations in relation to the following areas: 3.6.1 Education and Schools

	3.6.2 Children and Young People Support and Safeguarding Services 3.6.3 Children and Young People Specialist Services 3.6.4 To scrutinise individual Cabinet decisions relating to the above areas. 3.6.5 To monitor the Council's performance in the above areas. • To scrutinise statutory inspection reports and oversee the implementation of any recommendations arising from such reports. • Transitional arrangements between children and adult services • Statutory education scrutiny powers 3.7 **Standards Committee** - Promotes high standards of ethical conduct, advising on the revision of the Codes of Corporate Governance and Conduct for Members. The three Scrutiny Committees which hold decision makers to account and play a key role in ensuring that public services are delivered in a way residents want - the agenda, reports and minutes are publicly available on the Council website. All scrutiny committees have a forward plan outlining the matters the Committee will scrutinise. Scrutiny Chairs meet regularly as a group to review their plans. **F4 – Robust Internal Control** The Council Annual Corporate Risk Management report, and its Internal Audit Plan set out the view on the internal control environment. The report sets out areas in which the internal control environment required strengthening. Appendix C - IA Strategy and QAIP 2025-26 - IA Development Plan 2025-26.pdf The Council has an Audit Committee, in line with CIPFA's 'Position Statement: Audit Committees in Local Authorities and Police (2018)', which provides an independent and high-level resource to support good governance and strong financial management. The Council maintains clear policies and arrangements in respect of counter fraud and anti-corruption. These are the Anti- Fraud and Anti-Corruption Policy; Whistleblowing Policy; Anti Money Laundering Policy and the Anti Bribery Policy. These policies were last refreshed in December 2024 along with the production of an updated strategy. https://www.bury.gov.uk/my-neighbourhood/fraud

	F5 – Managing Data The processing of personal data is essential to many of the services and functions carried out by local authorities. The Council complies with data protection legislation, which includes GDPR (General Data Protection Regulation) and the Data Protection Act 2018 (DPA 2018). This will ensure that such processing is carried out fairly, lawfully, and transparently. https://www.bury.gov.uk/council-and-democracy/data-protection/data-protection-legislation The Council reviews and supplements its policies, and keep its processing activities under review, to ensure they remain consistent with the law, and any compliance advice and codes of practice issued from time to time by the Information Commissioner's Office (ICO). The Council ensures that officers handling personal data are trained to an appropriate level in the use and control of personal data. It is made clear that all staff and Members are personally accountable for using the Council's information responsibly and appropriately. All staff must undertake protecting information e-learning training on an annual basis, and this forms part of the induction process for new staff. Data protection also forms part of the induction program for new Members and is included in the Council's new starters induction pack. Information Governance is overseen by the Director of Law and Governance who is the Senior Information Risk Officer for the Council (SIRO). The Council's performance on managing data is reported to the Audit Committee on a bi-annual basis. The Council makes information available to the public via the information access regimes provided for by the Freedom of Information Act 2000 and the Environmental Information Regulations 2004. Data protection legislation, including the Data Protection Act 2018, provides individuals with various rights. The Council ensures that all valid requests from individuals to exercise those rights are dealt with as quickly as possible, and by no later than the timescales allowed in the legislation. Information regarding Freedom of Information requests and Environmental Information Regulations can be found online by accessing the following link: https://www.bury.gov.uk/council-and-democracy/requesting-information • A suite of policies are in place 03 Data Protection Policy September 2024.pdf

	• Two Caldicott Guardians are in place for Children and Adults they provide leadership and guidance on complex matters. • An electronic system is in place for the reporting of data breaches. • The DPO provides advice on Privacy Impact Assessments and Data Processing agreements. • The Council maintain a Record of Processing Activity. • The Council operate of system of Information Governance champions. • The DPO works with other DPO/Leads across GM and alongside the GMCA team ensuring that good practice is maintained. **F6 – Strong Public Financial Management** The Council's approach to Financial Management ensures that public money is safeguarded at all times, ensuring value for money. Its approach supports both long-term achievement of objectives, and shorter term financial and operational performance. The Director of Finance (S151 Officer) ensures that appropriate advice is given on all financial matters, proper financial records and accounts are kept and oversees an effective system of internal financial control. The Director of Finance ensures well developed financial management is integrated at all levels of planning and control including management of financial risks, systems, and processes. The Constitution (Part 4 Section 6) details the financial regulations which underpin the financial arrangements. https://councildecisions.bury.gov.uk/documents/s39461/Section%206%20Financial%20Regulations.pdf The Financial Management Code (FM Code) sets out the standards of financial management expected for local authorities and is designed to support good practice and to assist local authorities in demonstrating their financial sustainability. The FM Code was launched in 2019, with the first full year of compliance being 2021/22. Section 25 of the Local Government Act 2003 requires that when a local authority is making its budget calculations, the Chief Finance Officer ('CFO') of the authority must report to the Council on the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. • GF Budget 2025-26 and MTFS 2026-28 Report, item CA.301a PDF 1 MB

	• [Appendix 1 - CTax Base and Resolution and Collection Fund Surplus Deficit Report, item CA.301a] PDF 679 KB • [Appendix 2 - 2025-26 Treasury Management Strategy, item CA.301a] PDF 976 KB • [Appendix 3 - 2025-26 to 2027-28 Capital Strategy, item CA.301a] PDF 691 KB • [Appendix 4 - Dedicated Schools Grant, item CA.301a] PDF 687 KB • [Appendix 5 - Budget 2025.26 EQIA, item CA.301a] PDF 731 KB • [Appendix 6 - Chief Finance Officer Statement, item CA.301a] PDF 580 KB • [Appendix 7 - Savings Templates, item CA.301a] PDF 515 KB • Financial management led by the Finance Board, which is Chaired by the s151 Officer Director of Finance. • Ensure advice is given on all financial matters; proper financial records and accounts are kept and oversees an effective system of internal financial control. • When making our budget calculations, ensure that the Chief Finance Officer S151 reports to Council on the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves. • Follow CIPFA's Prudential Code and Treasury Management Code of Practice which set out the risk framework through which the Council manages its balance sheet and makes capital investment decisions. • Maintain strategies and processes detailing our approach to decision making on capital investments, and treasury management The Council delivers a range of partnerships which involves working with others, these include: • Joint venture arrangement for the development of the Millgate Estate; A board is in place attended by the Bury Council Chief Executive, the Council Leader and the Executive Director of Place. Strategic financial advice and legal support is provided by the S151 Officer and the Monitoring Officer. A Council officer is assigned to provide day to day support to the Joint Venture. • Joint venture arrangement in place for the development of Prestwich Town Centre. A Board is in place which is attended by the Bury Council Chief Executive, the Council Leader and the Executive Director of Place. Strategic financial advice and legal support is provided by the S151 Officer and the Monitoring Officer.

	The Council also has relationships with: • Bury MBC Townside Fields, a wholly owned subsidiary set up to develop Townside Fields, including Q park, 3KP, Townside Fields, Premier Inn. • Townside Fields Management Company, a company in which Bury MBC owns a third of the shareholding. • Six Town Housing Limited – A wholly owned subsidiary company of the Council and Private Registered Provider of Social Housing owning and leasing 149 social housing homes which it lets and sublets to its own social housing tenants under the assured tenancy regime governed by the Housing Act 1988. The Council has taken the decision to close down this company and governance arrangements are in place to ensure oversight of this matter. • Persona – a Local Authority Trading Company established to provide a range of adult social care services. It is a requirement of the Code of Practice on Local Authority Accounting that 'Where an authority is in a group relationship with other entities and undertakes significant activities through the group, the review of the effectiveness of the system of internal control should include its group activities.' Arrangements are in place for the Council and the group companies to work together in setting priorities and overseeing and reporting on performance. The internal audit service also carries out audits of these organisations as part of the requirement to fulfil statutory S151 duties. The commercial Board has oversight of the activities of Council companies which is Chaired by the Council's s 151 Officer. CIPFA's Prudential Code of Practice and Treasury Management Code of Practice sets out the risk framework through which the Council manages its balance sheet and makes capital investment decisions. There is a Capital Board which is chaired by the S151 Officer, and the Capital Strategy and capital approval process detail the approach to decision making on capital investments, and the Treasury Management Strategy details the approach for debt management and cash investing, both of which contribute to strong, ongoing financial management of the Council's balance sheet. • Operate an effective risk management framework, ensuring that a system of risk recording is across all areas of the Council to inform the corporate risk register.

	• Clear performance metrics against the corporate plan are reported to Members on a quarterly basis, under pinned by a system of Boards and Members Assurance Group. • Effective Overview and Scrutiny committees providing a check and balance and critical friend role. • Internal controls to assist in the management of risks. Response to internal and external audit reports including responding to any recommendations from our Auditors. • Internal control processes, which support the achievement of our objectives while managing risks. The current approach will be set out annually in Risk and Internal Audit reports to Audit Committee and supported by our governance Boards. • Maintain and communicate clear policies and arrangements in respect of counter fraud and anti-corruption. • Maintain an Audit Committee which oversees the effectiveness of governance and risk management arrangements, internal systems of control, and antifraud and anti-corruption arrangements. • Annually report to Audit Committee our internal auditor's findings into the overall adequacy and effectiveness of the framework of governance, risk management and control. • Ensure robust and integrated risk management arrangements are in place, we have risk registers supported by a risk tool kit. Our corporate risk register is reviewed by our Audit Committee • Maintain financial regulations to ensure consistency and clear financial protocols • Maintain a transparent complaints and feedback procedure. • Internal Audit annual risk-based programme of internal audits informed by the council's risk register. • Ensure effective information governance arrangements are in place to support compliance with existing and emerging legislation for data protection and privacy. Regular Finance and performance reporting – quarterly budget monitoring to Members by way of Cabinet report and report to the Overview & Scrutiny Committee.
Principle G - Assurance and Effective Accountability	**Implementing Good Practice in Transparency** The Council follows the Local Government Transparency Code 2015, which includes requirements and recommendations for local authorities to publish certain types of data. https://www.gov.uk/government/publications/local-government-transparency-code-2015 The Council's website is set out in a clear and easily accessible way, using infographics and plain language. Information on expenditure, performance and decision making is sited together

	in one place and can be accessed quickly and easily from the homepage. https://www.bury.gov.uk/ **G2 – Implementing Good Practices in Reporting** The Council produces a detailed, annual Corporate Performance Delivery Report, which charts the boroughs progress towards its vision and priorities. The Executive has oversight of performance, finance and workforce matters, regular finance reports are brought to this meeting. https://councildecisions.bury.gov.uk/documents/s35746/Bury%20Corporate%20Plan%20Performance%20and%20Delivery%20Report%20Quarter%20Four%20End%20of%20Year%202022-23.pdf • We follow the Local Government Transparency Code, which includes requirements and recommendations for local authorities to publish certain types of data The council is committed to being open and transparent about its financial affairs. • Details of all council expenditure over £500 are published on the council's website • Our pay policy statement is published online as is details of senior officer remuneration • We publish our contract register which contains details of all contracts for the supply of goods and services to the council that have a value in excess of £5,000. • Internal audit independently and critically evaluates the council's internal control framework and, where necessary, makes recommendations for improvement and the introduction of best practice. • The Head of Internal Audit presents an annual report to Audit Committee to provide an opinion on the overall adequacy and effectiveness of the council's internal control environment. • The Audit Committee meet to receive the reports of both Internal and External Audit. **Implementing good practice in reporting** • We report on finance and performance against our plans on a quarterly basis to Cabinet. • We ensure that the Executive Leadership team receive reports from our Governance Boards to ensure identified challenges can be addressed. • We produce an annual State of the borough report **Assurance and effective accountability**

	The Council operates a series of Boards to provide internal assurance and governance, the Boards report to the Member Assurance Group and to Executive Leadership Team. Boards meet on a monthly basis and Members Assurance Board and Executive Leadership Team meet weekly. Committees and council provided the framework for monitoring and reviewing Council governance. Cabinet leading on the budget and policy framework, making decisions on resources and priorities relating to the budget and policy framework. Audit committee providing oversight of the internal control arrangements, governance and risk management. Our scrutiny committees Overview & Scrutiny, Health Committee. Childrens scrutiny committee all met regularly throughout the municipal year. In addition constitutional reviews were provided to Council alongside a pro active standards committee who undertook a range of work in accordance with its annual work programme. Statutory Officers meet on a monthly basis. Senior officers across the Council met at wider leadership team meetings, focus on areas of compliance including audit recommendations and personal development reviews.. **Assurance – System of Boards** The council operates six Assurance Boards. The Boards report into Executive Leadership Team and Members Assurance Group through a monthly highlight report (which is shared with the Cabinet Members). The Boards are chaired by an Executive Director and attended by Directors and Directorate leads. The assurance boards meet monthly, with clear Terms of Reference, work programmes, a lead Officer and action notes/action tracker. The Assurance Boards are: • Finance Board – Chaired by the Director of Finance • Governance and Assurance Board – Chaired by Director of Law & Governance • Regeneration Board – Chaired by Executive Director of Place • Commercial Board – Chaired by the Director of Finance • Performance Delivery and Transformation Board - Chaired by the Executive Director of Strategy & Transformation • Property and Estates Board – Chaired by the Executive Director of Place The assurance framework which supports these Boards has been developed further and finalised with a detailed Improvement Work Plan accompanied by quarterly milestones which are tracked through each Board's Highlight Report. The assurance framework details roles and responsibilities of Chairs, Deputies and Leads of the Board. It determines attendance and sets out

	meeting expectations. Improvement activity is on-going across all Boards below sets out the improvement activity being undertaken by each Board. Executive Leadership Team meet weekly, chaired by the Chief Executive and with formal action notes and action tracking by the Chief Executives PA. Attendance to include all Executive Directors and statutory officers. The standing agenda will include: • Operational overview and update, including update/feedback to Directors from Executive Leadership Team • Actions/issues from Assurance Boards • Highlight reports from corporate business partners, provided on at least a quarterly basis • Decision making, review of planned Council meetings A weekly Member Assurance Group is held to facilitate private political briefing and challenge on key areas of risk, membership includes, the Leader and Cabinet Member for Finance and the Chief Executive. Relevant Cabinet Members and Senior Officers are asked to attend by invitation. Action notes and action log are to be produced and shared weekly at Executive Leadership. The Group has a forward plan and an action tracker. key areas of focus: • Internal audit recommendations • Financial transformation • Estates, including the corporate landlord, and estates compliance • Savings delivery • Key changes in services for example preparedness for Childrens legislative changes Elected Member Oversight will be provided via regular reporting into the Council's Audit Committee and the Overview and Scrutiny Committee. A standardised agenda is used for all Cabinet Portfolio Meetings, which will include internal audit reports and assurance board highlight report. A consistent structure, including a standardised agenda is applied to Departmental Management Teams, which will support the Board structure by providing oversight and assurance of Business-as-Usual activity including workforce and budget management. Standard Agenda to include: • Operational overview and update, including update/feedback to Directors from Executive Leadership Team • Actions/issues from Assurance Boards

	• Highlight reports from corporate business partners, provided on at least a quarterly basis • Decision making The Senior Leaders' Group of Council Directors meet on a quarterly basis with a specific remit to develop a high-performance culture.

5 Annual Review of the Effectiveness of the Governance Framework

5.1 The Council has a legal responsibility to conduct an annual review of the effectiveness of its governance framework, including the systems of internal control. After conducting this review, the Council has assurance that its governance arrangements and systems of control are not sufficiently robust and require strengthening.

5.2 The Council received a statutory recommendation from its Auditors in December 2024, the Council responded to the recommendations and prepared an Improvement Plan. The Plan was endorsed by Audit Committee at a Special meeting on the 9th of January 2025 and subsequently reported to Council. The Plan set out the following improvement actions and addressed the areas raised in the improvement notice. Please see agenda and improvement plan. (Public Pack)Agenda Document for Audit Committee, 09/01/2025 19:00. The plan has driven governance improvements throughout the year with the Council making changes to the way it operates it systems of internal governance.

5.3 The Improvement Plan and Council progress has been reviewed at each Audit Committee meeting, ensuring that Members are updated and can track progress. Audit Committee considered progress reports on 8 April 2025, 23 July 2025, 20 October 2025, 8 December 2025 and 17 February 2026. This provided a regular public reporting mechanism through which Members could review delivery against the Improvement Plan, challenge progress, seek assurance on actions taken and monitor whether improvement activity was becoming embedded across the organisation. In addition, the Improvement Plan was reviewed by Overview and Scrutiny Committee on 9 December 2025, providing further Member scrutiny of the Plan's delivery and the opportunity to consider progress alongside the Council's wider financial and performance context. Alongside the Improvement Plan each Board has key activities to deliver improvements.

5.4 Throughout 2025/26 the Audit Committee maintained active oversight of the Council Improvement Plan. The April 2025 report provided the first progress update following approval of the Improvement Plan and asked Members to note progress and continue to endorse the action plan, ensuring Member oversight through Audit Committee and Overview and Scrutiny Committee. The report identified significant progress within expected target dates across the plan, including financial resilience, finance capacity and transformation, governance and compliance, estate management and leadership and governance arrangements.

5.5 The July 2025 report provided a second update on activity and delivery against the Improvement Plan and highlighted the improvement work being carried out by the Assurance Boards. It also recorded wider organisational activity, including Council-wide briefings, Senior Management sessions and Strategic Leadership Team engagement with improvement work and compliance sprints.

5.6 Further updates were considered by Audit Committee on 20 October 2025, 8 December 2025 and 17 February 2026, maintaining the Committee's line of sight over delivery and ensuring regular public assurance on progress.

5.7 This programme of Audit Committee reporting demonstrates that the Council put in place a structured and recurring oversight process for the Improvement Plan during 2025/26. The reports enabled Members to consider progress against key workstreams, including financial resilience, financial transformation and capacity, governance and compliance, estate management, leadership and governance arrangements, and the operation of the Assurance Boards. The reporting cycle also supported transparency, accountability and challenge by ensuring that progress was reviewed in public and that improvement activity was linked to the Council's wider assurance framework.

5.8 By February 2026, this regular reporting had provided a clear audit trail of improvement activity and Member oversight. The continued consideration of progress by Audit Committee, alongside scrutiny by Overview and Scrutiny Committee, including its review of the Council Improvement Plan on 9 December 2025, together with oversight through Executive Leadership Team, Member Assurance Group and the Assurance Boards, provides evidence that the governance improvements introduced in response to the statutory recommendation were being embedded within the Council's business-as-usual arrangements and contributing to a strengthened control environment.

Audit Committee Report - Councils Improvement Plan.pdf
Agenda for Audit Committee on Tuesday, 8th April, 2025, 7.00 pm - Bury Council

6 Update on Financial Strategy

6.1 During 2025/26 the Council continued to strengthen its financial governance arrangements through the operation of the Strategic Finance Board and wider assurance framework.

6.2 The Finance Board has operated as part of the Council's strengthened assurance framework, providing senior officer oversight of the in-year revenue budget including delivery of approved savings, capital programme, future budget planning and financial transformation activity. The six-month review identified that the Board arrangements are beginning to work effectively, with improved decision-making, increased accountability and stronger challenge across the organisation.

6.3 Budget governance has been strengthened through the Board structure, with regular monitoring of key workstreams including zero-based budgeting, the 2026/27 budget timetable, savings development, capital programme oversight and the finance transformation programme. The Unit4 project has also supported this work through agreement of chart of account principles in February 2025 and agreement of the chart of accounts ahead of the zero-based budgeting process in July 2025.

6.4 The Finance Board links into the wider assurance framework through reporting and escalation routes to Executive Leadership Team and Member Assurance Group, with financial transformation, estates compliance and Project Safety Valve identified as areas of regular Member Assurance Group focus. This provides a clearer route for financial risks, delivery issues and significant decisions to be escalated and challenged.

6.5 These arrangements have strengthened organisational oversight of financial performance, financial risk and delivery of the Medium-Term Financial Strategy.

- Zero based budgeting
- Analysis of the local government multi-year finance settlement including the Government approach to addressing the High Needs Block deficit which has significantly reduced the Council's financial risk in this area.
- Finance service improvement including restructure of the finance service
- New Procurement and Contract management operating model
- Balanced 2025/26 budget set
- Introduction of automation and self service in financial processes
- Move to a new Unit 4 system which will incorporate new ways or working and which is being delivered as a council wide transformation programme.

Unit4 Financial Systems Transformation

6.6 The Council has continued to progress implementation of the Unit4 transformation programme as a key component of its financial improvement activity. It has been recognised that the current Financial Management System is nearing the end of its lifecycle, which limits efforts to modernise and deliver efficiencies and service improvements. Challenges include fragmented financial processes, reliance on manual tasks, an over-complicated coding structure and a lack of self-service options for staff and suppliers.

6.7 There are also number of inherent risks and compliance concerns regarding the existing system alongside high reliance on manually based financial transaction activities which is affecting the efficiency of the finance service and the wider organisation.

Unit 4 Contract Cabinet Report 25 September 2024 PART A.pdf,
Decision - Unit 4 System Upgrade & Transformation Strategic Partner Contract Award - Bury Council

6.8 The six-month review of Board activity confirmed that technical specifications for the period July to September had been delivered, chart of account principles were agreed in February 2025, the chart of accounts was agreed ahead of the zero-based budgeting process in July 2025, and the post-zero-based budgeting chart of accounts remained on track for sign-off on 1 November 2025.

6.9 Programme governance for Unit4 is being overseen through the Council's financial transformation and assurance arrangements, with progress considered through the Finance and Performance, Delivery and Transformation boards and relevant senior officer governance routes. This provides oversight of delivery milestones, risks, dependencies and escalation requirements as the programme moves from design into implementation and embedding.

6.10 Implementation milestones include delivery of the July to September technical specifications, agreement of chart of account principles, alignment of the chart of accounts with the zero-based budgeting process, and preparation for post-zero-based budgeting sign-off. Further milestones will include system configuration, testing, training, data migration, user readiness and go-live assurance.

6.11 The expected benefits of the Unit4 transformation include stronger financial controls, reduced reliance on manual processes, improved automation, enhanced self-service functionality for staff and suppliers, better management information, and more timely reporting to support budget monitoring, forecasting and decision-making.

6.12 The Unit4 transformation programme is expected to support improvements in efficiency, financial reporting, management information and internal control arrangements across the organisation.

6.13 The Finance Board agreed a detailed 2025/26 budget timetable agreed setting out the approach, workstreams and timelines supporting production of proposals to address the structural funding gap. This built on the agreed strategy and involve a zero-based budget review of all council services and identified of proposals that will enable a balanced budget to be set without recourse to reserves over the current medium term financial strategy. The timetable and approach will include the identification of additional capacity requirements to support the budget work and be funded from the ongoing capital receipt flexibilities in place to support council and service transformation.

6.14 Development of budget proposals, involving the wider workforce, on a service basis through consideration of:

- The key cost drivers affecting their services.
- Current service performance levels including a productivity assessment and how they compare to benchmark councils and ‘best in class’.
- Current service standards being operated to and the scope for changes in those standards including any elements of the service that could be stopped or reduced.
- Consideration of different models of service delivery.
- Opportunities from implementing different ways of working, including self-service if appropriate.
- The impact of their proposals on other service areas i.e. either in requiring their input and support in delivering the change or in potentially increasing costs elsewhere.
- Opportunities for additional income generation.
- The impact of their proposals on the customer

6.15 The finance service restructure has a number of key milestones which are overseen by the Boards:

- Consult on Phase One of new Finance Structure
- Begin recruitment to Phase One of new Finance Structure
- Develop Phase Two of new Finance Structure for consultation informed by the Unit 4 upgrade transformation programme.

7 Organisational Updates

7.1 Corporate Core

1. Successfully agreed the 2025/26 Budget and updated the Medium-Term Financial Strategy (MTFS) despite continuing financial pressures facing the Council. Continued development of financial improvement activity and refreshed financial planning arrangements via the Finance Board. Progressed preparations for digital and finance transformation, including planning for the Unit4 upgrade programme and associated financial transformation programme.

2. The Council's Adult Learning Service achieved the expected standard in three of the five inspected categories by Ofsted in November 2025. It was graded as requiring improvement in two areas. The report evaluated the service under the new Ofsted standards. Achievement, inclusion and curriculum and teaching were praised by the regulator. The inspection stated that oversight needed refinement and the service was challenged to boost broader learner engagement. A plan is in place to respond to the matters raised which is overseen by the Executive Director.

3. Following the establishment of the six new assurance boards at the beginning of 2025 the Corporate Core continued to support the strengthened governance, oversight and decision-making assurance across the organisation. The Corporate Core drove the delivery of the key outcomes from the Board providing support to the Board Chairs in the delivery of monthly highlight reports, monitoring of Board activities and ensuring linkages between the Boards, Member Assurance Group and the Executive Leadership Team. A review of all Board activity was carried out and revised delivery plans for each Board. All Boards reviewed their terms of reference. The Governance and Assurance Board extended its remit and established a Health and Safety subgroup which now reports to the Governance and Assurance Board.

4. The Corporate Core supported the refresh of the LET'S Di It! strategy across Team Bury, marking the half way point of the journey to 2030. This refresh provided a renewed framework for partnership working and commitment to borough-wide priorities. The Corporate Core also agreed a new partnership arrangement with the Bury Voluntary, Community and Faith Alliance (VCFA) on behalf of the Council, strengthening collaboration with the voluntary and

community sector and recommissioned local VCFSE infrastructure support through an updated agreement approved by Cabinet in March 2025.

5. The Corporate Core supported the refresh of the LET'S Di It! strategy across Team Bury, marking the half way point of the journey to 2030. This refresh provided a renewed framework for partnership working and commitment to borough-wide priorities. The Corporate Core also agreed a new partnership arrangement with the Bury Voluntary, Community and Faith Alliance (VCFA) on behalf of the Council, strengthening collaboration with the voluntary and community sector and recommissioned local VCFSE infrastructure support through an updated agreement approved by Cabinet in March 2025.

6. Workforce and Organisational Development achieved a significant improvement in Performance Development Reviews (PDRs), with completion rates increasing to 89.3% Council wide, representing an improvement of around 30 percentage points. The service continued organisational development activity, including staff engagement programmes, wellbeing initiatives, induction improvements and the LET'S Do It! Brilliantly awards programme.

7. Bury Council Housing Services has undertaken significant work during 2025/26 to prepare for regulatory inspection by the Regulator of Social Housing and to strengthen compliance with the consumer standards. Following the return of housing services into direct Council management, the service has used external review, member oversight, tenant feedback and service improvement planning to identify gaps, strengthen assurance and demonstrate progress against regulatory expectations. A mock inspection was undertaken by Altair against the Regulator of Social Housing consumer standards. This identified areas of good practice, including property compliance, fair treatment of tenants and the Council's approach to listening to tenant voice, while also identifying improvement actions in relation to repairs, anti-social behaviour, tenant engagement, data, governance and the website. The findings have been used to prioritise service improvement plans and to ensure that outstanding actions are included within the 2026/27 housing service planning process.

8. Governance and oversight arrangements have been strengthened through the Housing Advisory Board, Housing and Performance Overview and Scrutiny Sub-Committee, Cabinet reporting and the Housing Services leadership arrangements. The Housing Advisory Board provides strategic advice and assurance to the Cabinet Member for Housing, reviews compliance with regulatory standards, considers Tenant Satisfaction Measures, complaints performance, building safety and regulatory compliance, and supports the embedding of tenant voice within service design and delivery.

9. Housing Services has also strengthened its approach to complaints handling and learning. Cabinet considered the Annual Complaints Performance and Service Improvement Report and the self-assessment against the Housing Ombudsman Complaint Handling Code in September 2025. The service

identified that complaint volumes were lower than expected, indicating that some dissatisfaction may previously have been managed outside the formal complaints process. In response, the service reviewed the complaints policy and process, clarified the distinction between service requests and complaints, strengthened staff training, agreed improvement actions and introduced additional reporting to Housing Advisory Board and senior leadership. The Tenants Voice Forum has also reviewed complaint handling and made recommendations to improve accessibility, communication, accountability and follow-up on agreed actions.

10. The Council has taken steps to improve tenant voice, transparency and accountability. Work has been undertaken to improve reporting on engagement activity and outcomes, develop the tenant engagement strategy, increase the visibility of how tenant feedback influences services, and ensure that diverse tenant voices are heard. The service has also reviewed its reasonable adjustments policy and is taking action to improve the quality and completeness of tenant profile data so that services can be better tailored to tenants' needs.

11. Compliance activity has been strengthened across building safety, repairs and asset management. A Housing Services Property Restructure was approved to increase capacity and capability in repairs, building safety compliance and asset management, with additional permanent roles funded through the Housing Revenue Account. This was designed to ensure that tenants' homes are safe and well maintained and that the Council can meet the Regulator of Social Housing's Safety and Quality Standard. The service has also reviewed repairs performance, damp and mould processes, contractor performance, first-time fix rates and follow-on works, with improvement activity linked to preparation for Awaab's Law and the wider repairs review.

12. Further work has been undertaken to strengthen reporting and assurance against the Regulator's standards. Anti-social behaviour and hate incident action planning has been developed and reported through Housing Advisory Board. Reporting has been introduced or strengthened in relation to tenancy sustainment, allocations and lettings, domestic abuse, compliance and building safety. The Council has also progressed work on Housing IT and systems to improve data quality, performance reporting, customer service and regulatory assurance. Together, these actions demonstrate that Housing Services has moved from initial readiness activity into a broader programme of regulatory compliance, tenant-focused service improvement and strengthened governance. The work provides assurance that the Council understands the key regulatory risks, has put in place governance to monitor delivery, and is continuing to embed improvement across housing services.

13. The Democratic Services team in August 2025 won team of the year at the Association of Democratic Service Officers awards for transforming the Members training and development programmes. The Legal service retained its Law Society quality accreditation (LEXCEL).

Place Directorate

7.2 The Place directorate was established in December 2024 by bringing together Business Growth and Infrastructure with Operations and undertaking staff consultation, engagement and team development.

7.3 As part of the Council wide governance changes the Directorate has embedded strengthened governance arrangements, with major regeneration activity overseen through the Regeneration and Sustainability Board and property, estates and compliance matters overseen through the revised Estates Board, reporting into Executive Leadership Team and Member Assurance Group. It continues to strengthen property and estates governance, including improved oversight of the Council's estate, corporate landlord arrangements, RAAC assurance, fixed asset information and facilities management capacity.

7.4 The service has progressed major regeneration programmes across Bury, Prestwich and Radcliffe, including town centre masterplan activity, joint venture arrangements, Prestwich Village regeneration, Radcliffe Hub and wider township development work, including strategic planning, housing growth, brownfield development, employment land, infrastructure planning and delivery of Corporate Plan priorities.

7.5 The Operations Directorate will as a part of the Improvement Programme it is going through be subject to an overhaul of its internal governance. This will include the development of a clear business plan, a project governance structure and oversight arrangements and a stronger focus on responding to audit and member assurance concerns.

7.6 Delivered improvements in neighbourhoods and environmental services, including community clean-up activity, work to address fly-tipping, local environmental quality and continued development of neighbourhood-based approaches.

7.7 Progressed highways, transport and infrastructure activity, including highways asset management, planned maintenance, active travel and transport-related schemes. Supported business, employment and skills outcomes, including economic development, business engagement, worklessness programmes and activity to strengthen the Bury Means Business offer.

<u>Adult Social Care</u>

7.8 The Council has reviewed the governance arrangements supporting the statutory Director of Adult Social Services function. Based on the evidence recorded in the assurance statement, the Council is satisfied that arrangements are in place to enable the DASS to discharge the statutory chief officer responsibilities for adult social care, including strategic leadership, accountability, planning, commissioning, professional standards, safeguarding, wellbeing, equality, consultation and partnership working.

7.9 The Council confirms that the statutory Director of Adult Social Services (DASS) function is in place and that the postholder has the seniority, authority and accountability required to discharge the role. The DASS is directly accountable within the Council's structure, is supported by the Council's Constitution and Scheme of Delegation, and has appropriate access to the Chief Executive, Cabinet Member and relevant scrutiny arrangements. Political accountability is provided through the Cabinet Member for Health and Care, health scrutiny arrangements, Cabinet reporting, the Health and Wellbeing Board and wider locality governance.

7.10 The DASS has responsibility for the planning, commissioning and delivery of adult social care and related wellbeing services. This is supported by the refreshed Joint Strategic Needs Assessment, market position statements, strategic objectives, business planning and closer integrated working with NHS Greater Manchester, Public Health, Children's Services and voluntary, community and faith sector partners. The statement evidences that strategic planning is increasingly informed by risk, need, national policy and co-production activity.

7.11 Professional leadership arrangements are in place through the DASS, Assistant Director, Principal Social Worker, senior management team and operational leadership structure. The department has defined responsibilities across safeguarding, operations and client groups, and is supported by HR, organisational development, quality assurance, finance, performance, internal audit and NHS partner arrangements. The DASS is identified as the principal point of contact with national bodies for adult social care business. A recent inspection by the regulator CQC rated the department as GOOD

7.12 The statement confirms that the DASS has responsibility and authority for maintaining a clear focus on safeguarding adults and promoting wellbeing, prevention, inclusion and equality of opportunity. Safeguarding arrangements include the Adults Safeguarding Board, PiPOT functions and links with community safety. Preventative services, inclusive employment and commissioning activity support independence and seek to reduce reliance on intensive care and residential services.

7.13 The Council has arrangements for communication, consultation and scrutiny, including weekly meetings between the Cabinet Member and DASS, updates to scrutiny and boards, publication and development of online information, and commissioned co-production networks for key client groups. Further work is planned to strengthen the depth and breadth of outcomes reported to Cabinet and to improve public-facing digital information.

7.14 The evidence demonstrates a broadly sound governance framework for the DASS role. Key statutory requirements are addressed through the Council's Constitution, Scheme of Delegation, corporate reporting lines, member-level accountability, scrutiny, partnership boards, senior management arrangements, safeguarding governance and integrated planning mechanisms. The statement also identifies areas where arrangements are being strengthened, particularly performance and outcome reporting, public information, market sustainability planning, strategic needs assessment and transition planning.

Key strengths –

- Clear statutory DASS role with senior accountability and direct access to corporate and political leadership
- Updated JSNA, strategic objectives and market position work supporting planning and commissioning
- Strengthened senior management and safeguarding leadership arrangements
- Established member level accountability, scrutiny, Cabinet reporting and partnership board participation
- Developing co-production networks and improved public information routes

<u>Children Services</u>

7.15 During the past year, the improvement of Children's Services continued and was recognised in two separate inspections – one of Childrens Social Care (ILACS) and one of local area SEND services and the progress made since the previous inspection in February 2024.

7.16 Bury's Inspection of Local Authority Children Services (ILACS) took place in June 2025. Inspectors found that Bury's children's services had improved substantially since the previous inspection and overall, they were now judged to 'require improvement to be good', with leadership being judged to be 'good'. In particular, the report noted that "far more children are receiving services that are making a positive difference to their lives and helping to ensure that they are safe and well cared for than was found at the time of the last inspection".

7.17 The inspection was the culmination of a three- and half-year improvement journey, with six monitoring visits undertaken by Ofsted during that period and five formal DfE reviews of progress, in addition to peer reviews completed by peer local authorities and a focused review by a national expert on support for care leavers (and a follow-up visit).

7.18 Following publication of the report and further progress being noted by DfE advisers, the formal improvement notice issued following the previous ILACS inspection in early 2022 was lifted by the Minister at the end of December 2025.

7.19 In early March 2026, Ofsted and the Care Quality Commission (CQC) undertook a monitoring inspection of the Bury Local Area Partnership to assess progress against the six Areas for Priority Action (APAs) identified in the full Area SEND inspection that took place in February 2024.

7.20 The monitoring inspection concluded that effective action has been taken in all six priority action areas. This represents a significant milestone in Bury's improvement journey, evidencing that:

- Leadership across education, health and care is stronger with prompt action when needed, leading to improved professional confidence in supporting children and young people with SEND
- Governance and oversight arrangements are working well, with effective use of data
- Multi-agency working and co-production have improved, with wider stakeholder input
- Systems and services have been strengthened to better support children and young people with SEND

7.21 The report marks a transition point from recovery to system-wide transformation, with the Council and partners expected to continue delivery through the major national SEND reforms, alongside the wider changes to Children's Services in England over the next year.

7.22 Children's Services has also taken significant steps during 2025/26 to prepare for the national statutory and policy changes arising from the children's social care reform programme, including the Families First Partnership Programme, the Children's Wellbeing and Schools Bill, the Children's Social Care National Framework and the refreshed Working Together to Safeguard Children guidance. The reforms are intended to rebalance the system towards earlier help and prevention, while maintaining effective child protection and ensuring that children, young people and families receive the right help at the right time.

7.23 Bury has approached this as a whole-system reform programme with statutory safeguarding partners and relevant agencies. The Council and partners have developed a local delivery plan for implementation of the Families First Partnership Programme, with phase one submitted to the Department for Education in June 2025 and a further delivery plan submitted in December 2025 following a series of workshops and planning meetings with partners. This has enabled the partnership to set out the local vision, key milestones and readiness activity required to implement the reforms safely and sustainably.

7.24 The local approach is built around the three national reform strands of Family Help, Multi-Agency Child Protection Teams and Family Group Decision Making. Bury has identified Family Group Decision Making as the first implementation strand, with plans to scale up the existing team so that Family Group Decision Making and family network meetings are available earlier in a family's journey through the system. The Council and partners are also planning pilots for Multi-Agency Child Protection Teams and Family Help teams, with further work being undertaken to map pathways for children and families and to determine how the pilots will be resourced and delivered.

7.25 Governance has been streamlined to support implementation with a cross partnership delivery Board and principal oversight being undertaken by the Bury Safeguarding Children Partnership Board, with progress also being reported to the Strengthening Outcomes Board, the Locality Board and Children and Young People's Scrutiny Committee, with quarterly meetings planned with the Department for Education regional team and delegated safeguarding partners.

7.26 The partnership has undertaken engagement and co-design activity to support readiness. This has included immersive partnership workshops supported by the Department for Education delivery partner, planning workshops with delegated safeguarding partners from social care, health, police and education, staff engagement sessions and Extended Manager Meetings. This engagement is intended to ensure that service redesign reflects Bury's local profile of need, the views of staff, children and families, and the strengths of the existing system.

7.27 Children's Services has also begun to identify and address the operational enablers needed for implementation. This includes the appointment of a Families First practice lead, development of workstreams for practice, systems, workforce, finance and communications, and consideration of the service reconfiguration, workforce development and IT system changes required to support single assessments, shared plans and partner access to systems. The local model also recognises the need for a revised multi-agency threshold document, updated local protocols, shared practice framework and revised workforce development plan.

7.28 This preparation sits alongside wider improvement activity in Children's Services, including the refreshed Children and Young People's Improvement Plan, , establishing the Strengthening Outcomes Board, embedding of the Family Safeguarding model, developing Family Hubs and Best Start activity, and SEND reform planning the establishment of the Strengthening Outcomes Board, the continued embedding of the Family Safeguarding model, development of Family Hubs and Best Start activity, and SEND reform planning. Together, these arrangements provide assurance that Bury is preparing for the statutory reforms in a structured and partnership-based way, with clear governance, delivery planning and oversight arrangements in place.

7.29 Safety Valve Project monitoring and reporting to the DfE concluded at the end of 2025/26. Future governance of sufficiency and financial sustainability of the local SEND system will be overseen by the revised SEND Reform and Improvement Board, which will succeed the SEND Improvement and Assurance Board from September 2026. The Board will drive delivery of the national reforms and the continued improvement of local SEND services for children and families.

8 Head of Audit and Risk Management Annual Opinion 2025/26

8.1 Based upon the results of the audit work undertaken during the year, the Head of Audit and Risk Management has concluded that the Authority's control environment continues to provide Limited Assurance. However, there is clear evidence of continued improvement across the Council's governance, risk management and internal control arrangements. The overall direction of travel is positive, with significant progress being made in addressing key risks and strengthening controls across a number of service areas.

8.2 Whilst it is considered too early to provide a Moderate Assurance opinion, the Council has demonstrated sustained improvement and a strong commitment to implementing agreed actions. Internal Audit has identified encouraging and measurable progress throughout the year and has noted that the risks facing the Authority are being actively addressed.

8.3 Outstanding recommendations identified through follow-up reviews continue to be monitored through the Governance and Assurance Board's monthly oversight arrangements. Internal Audit has recognised the positive contribution made by the Board in strengthening governance arrangements, improving accountability and supporting ongoing organisational improvement.

8.4 The following matters were considered by the Head of Audit and Risk Management in reaching the annual opinion:

8.5 External Auditor's Review of the Effectiveness of Governance Arrangements - progress reports were analysed and actions included in the improvement work set out above.

8.6 CIPFA Financial Management Code 2019 (FM Code) - the Authority will undertake a refreshed assessment against the CIPFA Financial Management Code during 2025/26. Since the original assessment, significant work has been undertaken to strengthen financial governance, oversight and financial management arrangements across the organisation.

8.7 The refreshed assessment against the CIPFA Financial Management Code will be informed by the strengthened Finance Board governance arrangements, the operation of the wider assurance framework and the progress made through the financial transformation programme. Evidence from the six-month review demonstrates improved oversight of financial planning, budget governance, Unit4 implementation, procurement transformation and the development of clearer routes for challenge and escalation through Executive Leadership Team and Member Assurance Group.

8.8 Annual Report to Annual Council - This report is submitted regarding the Council Constitution. The report also covers the work of the Standards Committee and any other governance changes.

9 Action Plan: Governance Challenges for 2024/25 Update

9.1 The review of governance arrangements identified 6 main areas where the Council would focus its efforts during 2025/26, to address changing circumstances and challenges identified. These are set out in the section below.

Action	
Improvement plan activity – delivery of the improvement plan	The improvement plan was reviewed by Audit committee at each of its meeting. The Overview and scrutiny Committee reviewed progress. Members have agreed that the improvement work is mainstreamed and reported regularly to Cabinet as part of corporate performance reporting.
Financial sustainability	From March 2025 to the end of March 2026 the Council undertook a significant programme of activity to strengthen financial sustainability, respond to the external auditor's statutory recommendation and reduce reliance on reserves. Council approved the 2025/26 budget and updated Medium-Term Financial Strategy in February 2025, including a net revenue budget of £238.257m and use of £5.858m from the budget stabilisation reserve to balance the budget. The budget report also set out the Chief Finance Officer's assessment of the robustness of estimates and adequacy of reserves, together with the Treasury Management Strategy, Capital Strategy and Dedicated Schools Grant budget. During 2025/26 the Council strengthened financial governance through the Finance Board, chaired by the Director of Finance, with senior officer representation from across all directorates. The Board met monthly and provided oversight of the in-year revenue budget, Housing Revenue Account, Dedicated Schools Grant, capital programme, treasury management, grant funding, savings delivery, procurement, commissioning,

	contract management and development of the Medium-Term Financial Strategy. Finance Board reporting was linked into Executive Leadership Team and Member Assurance Group, providing clearer escalation routes for financial risk, delivery issues and significant decisions. The Council introduced a more structured approach to budget monitoring, forecasting and savings governance. Regular budget monitoring reports were considered through the Council's governance arrangements, with financial performance also reported to Cabinet as part of the quarterly corporate reporting cycle. The Finance Board tracked delivery of savings and reviewed financial pressures, including demand-led pressures in Children's Services, Adult Social Care, SEND and the Dedicated Schools Grant. The 2025/26 financial outturn process also identified capital programme slippage and carry-forward requirements, enabling the Council to distinguish between timing delays and genuine savings and to strengthen capital programme deliverability monitoring for 2026/27. A detailed zero-based budgeting exercise was undertaken during 2025/26 to support the development of the 2026/27 budget and medium-term financial position. This included detailed analysis of income and expenditure budgets, service budget review and challenge sessions, benchmarking against comparator councils, review of statutory and discretionary service costs, assessment of key cost drivers, productivity and performance, service standards, delivery models, opportunities for income generation, and the impact of proposals on residents and other services. This work generated budget proposals through a

	new gateway process and supported a more evidence-based approach to closing the structural funding gap. Procurement and contract management arrangements were strengthened to support financial sustainability and value for money. The procurement transformation programme progressed across people, process and systems, with improved contract visibility through ScanMarket, development of savings opportunities, enhanced assurance for high-risk and high-value procurements through the Finance Board, and work to introduce a more consistent contract management approach. Gold level procurement governance was embedded so that significant contracts are reviewed before going to market, supporting stronger financial modelling, affordability assessment, outcome-based specifications and improved contract management. By the end of March 2026, the Council had made progress in strengthening financial oversight, budget governance, savings development, procurement assurance, finance capacity and financial systems transformation.
Governance oversight of the close down of Six Town Housing Company	The Council has put in place governance arrangements to oversee the orderly closure of Six Town Housing Limited, including oversight through Cabinet, the Commercial Board, Six Town Housing Board and Housing Advisory Board. Independent advice and options appraisal have informed the decision to close the company, with specialist legal, financial and project support being procured to manage de-registration, stock due diligence, tenant engagement and company wind-up. Key next steps include stock condition surveys, a 30-year business plan, soft market testing, further legal and financial due diligence, regulator engagement and a

	future Cabinet decision on the preferred option. Main risks relate to regulatory compliance, tenant impact, stock condition, market appetite, financial implications, legal complexity, timing of de-registration and maintaining service continuity.
Preparedness for the children's statutory changes	The Families First Partnership Programme and wider children's social care reforms will require a whole-system approach to reform across Children's Services and the wider safeguarding partnership. Bury has submitted delivery plans to the Department for Education, undertaken partner workshops and co-design activity, established strengthened governance through the Family Safeguarding and Families First Strategic Partnership Board, and is developing workstreams for practice, systems, workforce, finance and communications. Implementation priorities include scaling up Family Group Decision Making, piloting Multi-Agency Child Protection Teams and Family Help teams, mapping pathways, updating thresholds and local protocols, aligning the reforms with the Family Safeguarding model and Family Hubs, and addressing IT, workforce and partnership access requirements. Residual risks relate to the scale of service redesign, partner capacity, workforce readiness, system configuration, data sharing and ensuring safe transition while maintaining effective safeguarding and service continuity.
Financial Systems Transformation and Governance (Unit 4)	• The Council also progressed a wider Financial Transformation Programme to address financial resilience, capacity and sustainability. This included finance service improvement and restructuring, establishment of programme governance, procurement and contract

	management transformation, improved budget holder information, automation and self-service in financial processes, and modernisation of financial management arrangements. Recruitment to the first phase of the new finance structure progressed during 2025/26, with further design work linked to the Unit4 upgrade and wider transformation programme. • The Unit4 financial system upgrade was progressed as a core element of the Council's financial sustainability work. During 2025/26 the Council delivered technical specifications, agreed chart of account principles, aligned the chart of accounts with the zero-based budgeting process and continued preparation for migration to the cloud-based Unit4 system. The programme is intended to strengthen financial controls, reduce manual processing, improve self-service, improve budget holder access to accurate information, and support more timely and reliable financial reporting.

10 Governance Challenges for 2026/2027 Onwards

10.1 In developing the action plan for 2025/26 the Council has taken into account the improvement activity alongside wider sources to identify the key challenges. This includes matters from regular meetings of statutory officers, consideration of risks identified in the Corporate Risk Register and emergent challenges identified by the work of Internal Audit.

Action	
Improvement plan activity sitting alongside the Corporate plan. Review operation of the Council's governance Boards	Review of Board effectiveness and planning on a six monthly basis. Further work is required to embed the work of the Boards and track work plans for each Board. Regular review by the Executive Leadership Team and Member Assurance Group.
Housing regulator readiness	Continued governance oversight required to ensure effective preparation for the regulatory assessment.
Close down of Six Town Housing – Oversight 26/27	Oversight of the next steps including – • Ensure all regulatory requirements continue to be met • Completion of legal and financial due diligence • Completion of stock condition surveys • Clear communication with tenants • Clear tracking of key decisions, with a governance timetable
Preparedness for the children's statutory changes	Remaining work is to move from planning and readiness into implementation, testing and embedding, with particular focus on workforce, pathways, partner roles, IT, data sharing, finance and safeguarding assurance.
Financial Systems Transformation	Residual risks remain in relation to - delivery of savings, demand pressures, reliance on reserves, capital programme deliverability, SEND and DSG pressures,

	successful implementation of Unit4, recruitment and retention of finance capacity, and embedding the strengthened financial governance arrangements across the organisation.

11 Conclusion

11.1 The Council's governance arrangements have continued to strengthen throughout 2025/26, building upon the governance improvements introduced following the external auditor's statutory recommendation and the Council Improvement Plan. The establishment of enhanced assurance arrangements, including the Governance and Assurance Board, Finance Board and wider assurance framework, has improved organisational oversight, accountability and management of risk.

11.2 There have been marked improvements noted by our external regulators in relation to Children and Young People in respect of the Councils performance across both ILACs and SEND. The outcomes of the inspections took lead to improvement notices being lifted and progress being noted by the Inspectors across all six pillars of improvement activity.

11.3 The Head of Audit and Risk Management's Annual Opinion remains one of Limited Assurance; however, Internal Audit has reported clear evidence of continued improvement in the Council's control environment, with significant progress being made in addressing key risks and strengthening governance arrangements across a number of service areas. Internal Audit has also recognised the positive contribution of the Governance and Assurance Board in supporting delivery of audit recommendations and improvement activity.

11.4 Whilst further work remains necessary to fully embed the revised governance framework and deliver all aspects of the Council's improvement programme, there is clear evidence of positive progress and increasing organisational maturity. The Council remains committed to continuous improvement and to ensuring that its governance framework supports effective decision-making, accountability, financial sustainability and the delivery of high-quality services to residents.

Leader of the Council

Chief Executive